

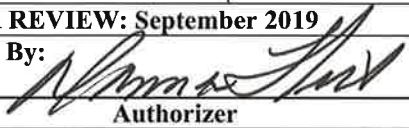


**CONTROLLED DOCUMENT**

		<h2>INTERFACE CONTROL DIRECTIVE</h2>	
<b>PROCEDURE FOR:</b>		<b>Residual Funds</b>	
<b>PROCEDURE NO.:</b> BRINM-ICD-106		<b>REV. NO.:</b> 1	<b>PAGE:</b> 1 of 2
<b>ISSUE DATE:</b> September 2017		<b>DUE FOR REVIEW:</b> September 2019	
<b>Issued By:</b>  Owner		<b>Approved By:</b>  Authorizer	

### 1.0 SCOPE

This interface control directive (ICD) applies to all Biomedical Research Institute of New Mexico (BRINM) operations. ICDs provide instructions for all program personnel, including principal investigators (PIs) and contract personnel, needed to meet BRINM's mission, operations, and regulatory requirements. This ICD describes BRINM's process for controlling residual funds.

BRINM's processes have been designed to meet the requirements of Generally Accepted Accounting Principles (GAAP), the appropriate provisions of the Federal Acquisition Regulations (FAR), and Office of Management and Budget (OMB) Uniform Guidance, 2 CFR 200.

### 2.0 Definitions

**Accounts/Projects** – These terms will be used synonymously throughout this ICD.

**Code Mask** refers to an ID system of assigned accounts for use by each project in the Great Plains software Chart of Accounts.

**Cooperative Research and Development Agreement (CRADA)** refers to an agreement between a federal research organization and one or more federal or non-federal parties to work together as partners on a research project of mutual interest.

**Great Plains (GP)** refers to an accounting software program used by BRINM for their accounting procedures.

**Research and Development and Information System (RDIS)** refers to a Veteran's Administration (VA) report required for all BRINM direct research projects.

### 3.0 PROCEDURE

This ICD describes BRINM's process for processing residual funds. BRINM may process residual funds differently depending on whether the study project's status is classified as "Open," "Inactive," or "Closed." A study is considered "Inactive" when all work has been completed and funding received, but it has not been officially "Closed" by the VA Research Office.

At the end of each study, or upon completion of specified program milestones, BRINM processes residual funds. Once all project funds have been tracked, BRINM handles CRADAs/contracts and grants differently:

- For CRADAs/contracts, BRINM transfers funds to the principal investigator's (PI's) Residual Funds Account for their VA general research or education needs.

#### BRINM Proprietary Information



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- For grants, the accountant generates the final cost report to the appropriate agency, and returns any unspent funds, within 90 days.

*Note: The BRINM Board of Directors issued a resolution stating that BRINM residual funds may be used by PIs whose projects generated the funds for their VA research and education initiatives. All residual funds are BRINM-owned and are held by BRINM until their authorized dispersal.*

### 4.0 PROCESS RECORDS

Records generated provide solid data to ensure that required processes or sub-processes, as described in this ICD, have been effectively completed. All of the accounting reports described in Section 3 comprise process records that need to be maintained.

### 5.0 EXCEPTIONS

1. Funds for Albuquerque VAMC projects are only transferred at the end of the study.
2. NIH program funds do not require annual reviews
3. The VA CSP directs all residual fund transfers for CSP projects.

### 6.0 REFERENCES

BRINM Handbook

BRINM NPC Checklist

BRINM-WI-121, Processing Residual Funds

Federal Acquisition Regulations, Applicable Sections

Office of Management and Budget Uniform Guidance 2 CFR 200